Form **1040X** (Rev. December 2010)

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

▶ See separate instructions.

OMB No. 1545-0074

This return is for calendar year ☐ 2010 ☐ 2009 ☐ 2008 ☑ 2007
Other year. Enter one: calendar year **or** fiscal year (month and year ended):

Your first name and middle initial	Your last name	Your social security number
Mary C.	Vandenheede	[redacted]
If a joint return, your spouse's first name and middle initial	Your spouse's last name	Your spouse's social security number

Your current home address (number and street). If you have a P.O. box, see page 5 of instructions.	Apt. no.	Your phone number
[redacted]		[redacted]

Your city, town or post office, state, and ZIP code. If you have a foreign address, see page 5 of instructions.
[redacted]

Amended return filing status. You **must** check one box even if you are not changing your filing status.
Caution. *You cannot change your filing status from joint to separate returns after the due date.*

☑ Single ☐ Married filing jointly ☐ Married filing separately
☐ Qualifying widow(er) ☐ Head of household (If the qualifying person is a child but not your dependent, see page 5 of instructions.)

Use Part III on the back to explain any changes	Line	A. Original amount or as previously adjusted (see page 6)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
Income and Deductions				
1 Adjusted gross income (see page 6 of instructions). If net operating loss (NOL) carryback is included, check here ▶ ☐	1	29,400	(27,542)	1,858
2 Itemized deductions or standard deduction (see page 7 of instructions)	2	(5,350)		(5,350)
3 Subtract line 2 from line 1	3	24,050	(27,542)	(3,492)
4 Exemptions. **If changing, complete Part I on the back and enter the amount from line 30** (see page 7 of instructions)	4	(3,400)		3,400
5 Taxable income. Subtract line 4 from line 3	5	20,650	(27,542)	(6,892)
Tax Liability				
6 Tax (see page 8 of instructions). Enter method used to figure tax:	6	2,418	(2,418)	-0-
7 Credits (see page 8 of instructions). If general business credit carryback is included, check here ▶ ☐	7			
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8	2,418	(2,418)	-0-
9 Other taxes (see page 8 of instructions)	9	3,892	(3,892)	-0-
10 Total tax. Add lines 8 and 9	10	6,310	(6,310)	-0-
Payments				
11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (**if changing**, see page 8 of instructions)	11			
12 Estimated tax payments, including amount applied from prior year's return (see page 9 of instructions)	12			
13 Earned income credit (EIC) (see page 9 of instructions)	13			
14 Refundable credits from ☐ Schedule M or Form(s) ☐ 2439 ☐ 4136 ☐ 5405 ☐ 8801 ☐ 8812 ☐ 8839 ☐ 8863 ☐ 8885 or ☑ other (specify): Transferred from 2009 Form 1040	14	25		25
15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see page 10 of instructions)	15			663
16 Total payments. Add lines 11 through 15	16			688
Refund or Amount You Owe ***(Note. Allow 8–12 weeks to process Form 1040X.)***				
17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see page 10 of instructions)	17			
18 Subtract line 17 from line 16 (If less than zero, see page 10 of instructions)	18			688
19 **Amount you owe.** If line 10, column C, is more than line 18, enter the difference (see page 10 of instructions)	19			
20 If line 10, column C, is less than line 18, enter the difference. This is the amount **overpaid** on this return	20			688
21 Amount of line 20 you want **refunded to you**	21			688
22 Amount of line 20 you want **applied to your (enter year):** estimated tax	22			

Complete and sign this form on Page 2.

Part I Exemptions

Complete this part **only** if you are:

- Increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by a Midwestern disaster in 2008 or 2009.

See Form 1040 or Form 1040A instructions and page 11 of Form 1040X instructions.		A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
23 Yourself and spouse. **Caution.** *If someone can claim you as a dependent, you cannot claim an exemption for yourself*	23			
24 Your dependent children who lived with you	24			
25 Your dependent children who did not live with you due to divorce or separation	25			
26 Other dependents	26			
27 Total number of exemptions. Add lines 23 through 26	27			
28 Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28 for the year you are amending (see page 11 of instructions)	28			
29 If you are claiming an exemption amount for housing individuals displaced by a Midwestern disaster, enter the amount from Form 8914, line 2 for 2008, or line 6 for 2009	29			
30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	30			

31 List **ALL** dependents (children and others) claimed on this amended return. If more than 4 dependents, see page 11 of instructions.

(a) First name	Last name	**(b)** Dependent's social security number	**(c)** Dependent's relationship to you	**(d)** Check box if qualifying child for child tax credit (see page 11 of instructions)
				☐
				☐
				☐
				☐

Part II Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

☐ Check here if you did not previously want $3 to go to the fund, but now do.

☐ Check here if this is a joint return and your spouse did not previously want $3 to go to the fund, but now does.

Part III Explanation of changes.

In the space provided below, tell us why you are filing Form 1040X.

▶ Attach any supporting documents and new or changed forms and schedules.

Mary C. Vandenheede, the taxpayer, and Donald J. Chinn, were a couple for 16 years before Mr. Chinn died on November 17, 2009. Ms. Vandenheede never worked for Mr. Chinn, as an employee or otherwise. However, Mr. Chinn did stay part of the time at Ms. Vandenheede's house, and, accordingly, he paid some of her household expenses. Mr. Chinn's daughters, Sheryl Chinn and Robyn Sundberg, were not Ms. Vandenheede's daughters, and they resented Ms. Vandenheede's role in their father's life. After Mr. Chinn's death, his daughters, beneficiaries of the Donald J. Chinn Trust dated April 11, 1979, as amended, (the "Trust"), maliciously caused the Trust to issue Forms 1099-MISC to Ms. Vandenheede in the amount of $87,893.34 for 2006 and $27,542 for 2007. Said Forms 1099-MISC are false and fraudulent; Ms. Vandenheede realized no gross income from the Trust in either year. The Internal Revenue Service did not act upon the 2006 Form 1099-MISC, but it assessed income tax, penalties, and interest against Ms. Vandenheede based upon the 2007 Form 1099-MISC. This Form 1040X redresses said wrongful assessment.

Sign Here

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

▶ Mary VanDenheede — June 28, [illegible] ▶

Your signature | Date | Spouse's signature. If a joint return, **both** must sign. | Date

Paid Preparer Use Only

▶ [signature] — July 3, 2011 — **DUNN Counsel PLC**

Preparer's signature | Date | Firm's name (or yours if self-employed)

Stephen J. Dunn — **2855 Coolidge Hwy., Suite 210, Troy, MI 48084**

Print/type preparer's name | Firm's address and ZIP code

P01480511 ☐ Check if self-employed **(248) 643-8130** **27-4642883**

PTIN | Phone number | EIN

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2007

IRS Use Only—Do not write or staple in this space. OMB No. 1545-0074

Label (See page 15.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
Mary C.	Vandenheede	[redacted]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 15. [redacted]	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 15. [redacted]		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 15) ▶ ☐ You ☐ Spouse

Filing status Check only one box.

1 ☑ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 16.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.
b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

If more than six dependents, see page 18.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 18)
			☐
			☐
			☐
			☐
			☐
			☐

No. of children on 6c who:
- **lived with you** ____
- **did not live with you due to divorce or separation (see page 19)** ____

Dependents on 6c not entered above ____

Add numbers on lines above ▶ ☐

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.		7	
8a	**Taxable** interest. Attach Schedule 1 if required.		8a	1,858
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b		
9a	Ordinary dividends. Attach Schedule 1 if required.		9a	
b	Qualified dividends (see page 22).	9b		
10	Capital gain distributions (see page 22).		10	
11a	IRA distributions. 11a	11b Taxable amount (see page 22).	11b	
12a	Pensions and annuities. 12a	12b Taxable amount (see page 23).	12b	
13	Unemployment compensation and Alaska Permanent Fund dividends.		13	
14a	Social security benefits. 14a	14b Taxable amount (see page 25).	14b	
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶		15	1,858

Adjusted gross income

16	Educator expenses (see page 25).	16		
17	IRA deduction (see page 27).	17		
18	Student loan interest deduction (see page 29).	18		
19	Tuition and fees deduction. Attach Form 8917.	19		
20	Add lines 16 through 19. These are your **total adjustments.**		20	
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶		21	1,858

Tax, credits, and payments

Standard Deduction for—
- People who checked any box on line 23a or 23b **or** who can be claimed as a dependent, see page 30.
- All others:

Single or Married filing separately, $5,350

Married filing jointly or Qualifying widow(er), $10,700

Head of household, $7,850

22	Enter the amount from line 21 (adjusted gross income).			22	1,858
23a	Check if: ☐ **You** were born before January 2, 1943, ☐ Blind; ☐ **Spouse** was born before January 2, 1943, ☐ Blind. **Total boxes checked** ▶ 23a ☐				
b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b ☐				
24	Enter your **standard deduction** (see left margin).			24	5,350
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25	-0-
26	If line 22 is $117,300 or less, multiply $3,400 by the total number of exemptions claimed on line 6d. If line 22 is over $117,300, see the worksheet on page 32.			26	3,400
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶			27	-0-
28	**Tax,** including any alternative minimum tax (see page 30).			28	-0-
29	Credit for child and dependent care expenses. Attach Schedule 2.	29			
30	Credit for the elderly or the disabled. Attach Schedule 3.	30			
31	Education credits. Attach Form 8863.	31			
32	Child tax credit (see page 35). Attach Form 8901 if required.	32			
33	Retirement savings contributions credit. Attach Form 8880.	33			
34	Add lines 29 through 33. These are your **total credits.**			34	-0-
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.			35	-0-
36	Advance earned income credit payments from Form(s) W-2, box 9.			36	
37	Add lines 35 and 36. This is your **total tax.** ▶			37	-0-
38	Federal income tax withheld from Forms W-2 and 1099.	38			
39	2007 estimated tax payments and amount applied from 2006 return.	39	688		
40a	**Earned income credit (EIC).**	40a			
b	Nontaxable combat pay election. 40b				
41	Additional child tax credit. Attach Form 8812.	41			
42	Add lines 38, 39, 40a, and 41. These are your **total payments.** ▶			42	688

If you have a qualifying child, attach Schedule EIC.

Refund

43	If line 42 is more than line 37, subtract line 37 from line 42. This is the amount you **overpaid.**			43	688
44a	Amount of line 43 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			44a	688
▶ b	Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings				
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐				
45	Amount of line 43 you want **applied to your 2008 estimated tax.**	45			

Direct deposit? See page 52 and fill in 44b, 44c, and 44d or Form 8888.

Amount you owe

46	**Amount you owe.** Subtract line 42 from line 37. For details on how to pay, see page 53. ▶			46	
47	Estimated tax penalty (see page 53).	47			

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 54)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Stephen J. Dunn   Phone no. ▶ (248) 643-8130   Personal identification number (PIN) ▶ 4 2 3 5 1

Sign here

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Mary Van Denheede	6-28-11	Retired	[redacted]
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid preparer's use only

Preparer's signature ▶	Date July 3, 2011	Check if self-employed ☐	Preparer's SSN or PTIN P01480511
Firm's name (or yours if self-employed), address, and ZIP code ▶	DUNN Counsel PLC	EIN	27 : 4642883
	2855 Coolidge Hwy., Ste. 210, Troy, MI 48084	Phone no.	(248) 643-8130

Schedule 1 (Form 1040A)

Department of the Treasury — Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

2007

OMB No. 1545-0074

Name(s) shown on Form 1040A: Mary C Vandenheede

Your social security number: [redacted]

Part I Interest

(See instructions for Form 1040A, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form.

	Line	Amount
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address.		
Huntington National Bank	1	1,858.28
2 Add the amounts on line 1	2	1,858.28
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a	4	1,858.28

Part II Ordinary dividends

(See instructions for Form 1040A, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividends shown on that form.

	Line	Amount
5 List name of payer.	5	
6 Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a	6	

BAA For Paperwork Reduction Act Notice, see Form 1040A instructions.

SUPPLEMMENTAL STATEMENT TO FORM 1040A

Mary C. Vandenheede (SSN [redacted]

Year Ended December 31, 2007

Form 1040A, Page 2, Line 39

The $688 in total payments properly creditable to this return consist of a $25 overpayment from the taxpayer's Form 1040 for the year ended December 31, 2009, and $663 in payments made by the taxpayer under an installment agreement.